

County of El Paso, Texas  
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups  
 February 28, 2019  
 with comparative monthly totals for January 2019

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of March 7, 2019)		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service			Agency	February 28, 2019	January 31, 2019
<b>Assets and other debits</b>											
<b>Assets:</b>											
Cash and investments	\$182,123,779	\$28,764,554	\$3,346,144	\$38,488,079	\$2,976,161	\$4,156,015	\$6,961,071			\$266,815,803	\$248,813,969
Receivables(net of allowances for taxes)	26,268,743	931,175	249,562	113,608		44,843				27,607,931	45,542,434
Properties held for sale	71,900									71,900	71,900
Due from other funds	220,000									220,000	220,000
Inventory of supplies	10,609									10,609	10,609
Artwork								\$56,255		56,255	56,255
Land					19,770			17,962,933		17,982,703	17,982,703
Easements								110,000		110,000	110,000
Bridges and culverts								6,562,824		6,562,824	6,740,181
Buildings								105,965,856		105,965,856	104,422,037
Improvements								14,928,498		14,928,498	14,893,414
Infrastructure					917,157			7,405,826		8,322,983	8,325,967
Equipment					7,836,137			15,400,422		23,236,559	26,129,901
Furniture and fixtures								277,233		277,233	277,233
Leased equipment								241,127		241,127	141,459
Roads								26,252,727		26,252,727	24,287,544
Vehicles					14,809			6,775,021		6,789,830	6,856,122
Construction in progress					1,799,583			45,918,739		47,718,322	46,600,392
<b>Other debits:</b>											
Amount available in debt service fund									\$3,595,706	3,595,706	16,194,990
Amount to be provided for retirement of long-term debt					2,780,000				159,926,696	162,706,696	161,896,412
<b>Total assets</b>	<b>\$208,695,031</b>	<b>\$29,695,729</b>	<b>\$3,595,706</b>	<b>\$38,601,687</b>	<b>\$16,343,617</b>	<b>\$4,200,858</b>	<b>\$6,961,071</b>	<b>\$247,857,461</b>	<b>\$163,522,402</b>	<b>\$719,473,562</b>	<b>\$729,573,522</b>
<b>Liabilities, equity and other credits</b>											
<b>Liabilities:</b>											
Vouchers payable	\$367,311	\$403,928		\$309,213	\$159,844	\$2,019	\$90,931			\$1,333,246	\$1,704,549
<b>Due to:</b>											
Other funds	43,898	800,911				150,000	30,000			1,024,809	1,095,484
Other units	1,187,791	106,192			119,800		2,686,923			4,100,706	4,098,522
Other governmental agencies	1,135,832	40,512		2,144			4,153,217			5,331,705	5,761,417
Deferred revenues	20,606,271									20,606,271	20,613,739
SIB Loan									\$4,632,402	4,632,402	4,632,402
Bonds payable					2,780,000				158,890,000	161,670,000	173,459,000
<b>Total liabilities</b>	<b>23,341,103</b>	<b>1,351,543</b>		<b>309,213</b>	<b>3,061,788</b>	<b>152,019</b>	<b>6,961,071</b>		<b>163,522,402</b>	<b>198,699,139</b>	<b>211,365,113</b>
<b>Fund balances and other credits:</b>											
Investment in general fixed assets					10,587,457			\$247,857,461		258,444,918	256,823,209
<b>Fund balances:</b>											
<b>Reserved for:</b>											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	99,510
Debt service			\$3,595,706							3,595,706	16,194,990
Health and life benefits							4,048,839			4,048,839	4,462,982
Encumbrances	6,611,094	6,660,310		12,116,973	41,948					25,430,325	19,275,086
<b>Unreserved:</b>											
<b>Designated for:</b>											
Capital projects				26,175,501						26,175,501	32,938,659
Current year's expenditures	21,609,596	17,626,288			2,652,424					41,888,308	41,360,532
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	119,088,156	4,057,588								123,145,744	109,107,869
<b>Total equity and other credits</b>	<b>185,353,928</b>	<b>28,344,186</b>	<b>3,595,706</b>	<b>38,292,474</b>	<b>13,281,829</b>	<b>4,048,839</b>		<b>247,857,461</b>		<b>520,774,423</b>	<b>518,208,409</b>
<b>Total liabilities, equity and other credits</b>	<b>\$208,695,031</b>	<b>\$29,695,729</b>	<b>\$3,595,706</b>	<b>\$38,601,687</b>	<b>\$16,343,617</b>	<b>\$4,200,858</b>	<b>\$6,961,071</b>	<b>\$247,857,461</b>	<b>\$163,522,402</b>	<b>\$719,473,562</b>	<b>\$729,573,522</b>

This statement was prepared primarily on a cash basis of accounting. Capital assets are presented net of accumulated depreciation.